Company Registration Number: 490124

Cascade Technology Holdings Unlimited

Abridged Unaudited Financial Statements

for the financial year to cessation on 31 May 2025

Cascade Technology Holdings Unlimited
Year ended 31st May 2025
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Cascade Technology Holdings Unlimited
DIRECTORS AND OTHER INFORMATION

Directors	John Scroope Pierette O'Shea
Company Secretary	John Scroope
Company Registration Number	490124
Registered Office	Kerry Technology Park Tralee Co. Kerry
Accountants	ECOVIS DCA LIMITED Chartered Accountants 27 Upper Mount Street Dublin 2 D02 F890
Bankers	Bank of Ireland Castle Street Tralee Co Kerry
Solicitors	Arthur Cox Ten Earlsfort Terrace, Dublin 2

Cascade Technology Holdings Unlimited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year to cessation on 31 May 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities
The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements
In relation to the financial statements which comprise the Balance Sheet and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have not been prepared on the going concern basis on the grounds that the company has ceased trading .

The directors confirm that they have made available to ECOVIS DCA LIMITED, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year to cessation on 31 May 2025."

Signed on behalf of the board

John Scroope
Director

Date: 19/01/2026

Pierette O'Shea
Director

Date: 19/01/2026

Cascade Technology Holdings Unlimited
BALANCE SHEET
as at 31 May 2025

	Notes	2025 €	2024 €
Current Assets			
Cash and cash equivalents		-	25,152
Net Current (Liabilities)/Assets		-	25,152
Total Assets less Current Liabilities		-	25,152
Capital and Reserves			
Called up share capital presented as equity		81	81
Retained earnings		(81)	25,071
Equity attributable to owners of the company		-	25,152

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Cascade Technology Holdings Unlimited, state that -
(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 19/01/2026 **and signed on its behalf by:**

John Scroope
Director

Pierette O'Shea
Director

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year to cessation on 31 May 2025

1. General Information

Cascade Technology Holdings Unlimited is an unlimited company incorporated and registered in Ireland. The registered number of the company is 490124. The registered office of the company is Kerry Technology Park, Tralee, Co. Kerry. The principal activity of the company is that of a holding company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance
The financial statements of the company for the financial year ended 31 May 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation
The financial statements have been prepared on a cessation (non-going concern) basis as the directors have decided to discontinue the operations of the company and commence the process of voluntary strike off. Accordingly, the going concern basis of accounting is not deemed appropriate. Assets have been measured at their net realisable value, and liabilities have been recognised in full. Any costs associated with the cessation of the company's activities have been provided for as appropriate. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Taxation and deferred taxation
Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital
The ordinary share capital of the company is presented as equity.

3. Interest payable and similar expenses

	2025	2024
	€	€
Interest	-	22,604

4. Employees

The average monthly number of employees during the financial year was 0, (2024 - 0).

Cascade Technology Holdings Unlimited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year to cessation on 31 May 2025

5. Financial fixed assets

	Subsidiary undertakings shares
Investments	**€**
Cost	
At 31 May 2025	100
Provision for diminution in value:	
At 31 May 2025	100
Net book value	
At 31 May 2025	-

6. Income Statement

	2025	2024
	€	€
At 1 June 2024	**25,071**	50,707
Loss for the financial year	**(11,083)**	(25,636)
Payment of dividends	**(14,069)**	-
At 31 May 2025	**(81)**	25,071

7. Capital commitments

The company had no material capital commitments at the financial year-ended 31 May 2025.

8. Events after the balance sheet date

The company has ceased trading on 31st May 2025. No further trading activities have been undertaken after this date up to the date of signing the financial statements. The directors are in the process of applying for voluntary strike off of the company effective at 31st May 2025.

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19/01/2026.